Vietnam Tariff Intelligence

# Détail du SH 4421.99.70

| | |
|---|---|
| **Code SH** | 4421.99.70 |
| **Description** | Other articles of wood / - Other: / - - Other: / - - - Fans and handscreens, frames and handles therefor, and parts thereof |
| **Unité** | kg/chiếc |
| **Généré le** | 01/11/2026 22:39:53 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/44219970/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 0 | 0% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K7154 |
| Préférentiel (NPF) | 0 | 0% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N7154 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q7154 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ7154 |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| VCFTA | 2 | 2% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| EVFTA | 3,1 | 3,1% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,1 | 3,1% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 17.5 | 17,5% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E6931 |
| ATIGA | 2022 | 2022 | 0 | AT!E6886 |
| ATIGA | 2023 | 2023 | 0 | AT!F6886 |
| ATIGA | 2024 | 2024 | 0 | AT!G6886 |
| ATIGA | 2025 | 2025 | 0 | AT!H6886 |
| ATIGA | 2026 | 2026 | 0 | AT!I6886 |
| ATIGA | 2027 | 2027 | 0 | AT!J6886 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E6936 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6936 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6936 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6936 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6936 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6936 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E6938 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F6938 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6938 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6938 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6938 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6938 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6938 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6892 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F6894 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G6894 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H6894 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I6894 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J6894 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K6894 |
| VKFTA | 2022 | 2022 | 0 | VK!E6914 |
| VKFTA | 2023 | 2023 | 0 | VK!F6914 |
| VKFTA | 2024 | 2024 | 0 | VK!G6914 |
| VKFTA | 2025 | 2025 | 0 | VK!H6914 |
| VKFTA | 2026 | 2026 | 0 | VK!I6914 |
| VKFTA | 2027 | 2027 | 0 | VK!J6914 |
| VCFTA | 2022 | 2022 | 11 | VC!D6969 |
| VCFTA | 2023 | 2023 | 9 | VC!E6969 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 6 | VC!F6969 |
| VCFTA | 2025 | 2025 | 4 | VC!G6969 |
| VCFTA | 2026 | 2026 | 2 | VC!H6969 |
| VCFTA | 2027 | 2027 | 0 | VC!I6969 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D6949 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E6949 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F6949 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6949 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6949 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6949 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D6957 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E6957 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F6957 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G6957 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H6957 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I6957 |
| EVFTA | 2022 | 2022 | 15,6 | EV-NK!D6950 |
| EVFTA | 2023 | 2023 | 12,5 | EV-NK!E6950 |
| EVFTA | 2024 | 2024 | 9,3 | EV-NK!F6950 |
| EVFTA | 2025 | 2025 | 6,2 | EV-NK!G6950 |
| EVFTA | 2026 | 2026 | 3,1 | EV-NK!H6950 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6950 |
| UKVFTA | 2022 | 2022 | 15,6 | UKV!D6951 |
| UKVFTA | 2023 | 2023 | 12,5 | UKV!E6951 |
| UKVFTA | 2024 | 2024 | 9,3 | UKV!F6951 |
| UKVFTA | 2025 | 2025 | 6,2 | UKV!G6951 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 3,1 | UKV!H6951 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6951 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6917 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6917 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6917 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6917 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6917 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6917 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6917 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D6951 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E6951 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F6951 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G6951 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H6951 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I6951 |
| RCEP B | 2022 | 2022 | 0 | B!D6951 |
| RCEP B | 2023 | 2023 | 0 | B!E6951 |
| RCEP B | 2024 | 2024 | 0 | B!F6951 |
| RCEP B | 2025 | 2025 | 0 | B!G6951 |
| RCEP B | 2026 | 2026 | 0 | B!H6951 |
| RCEP B | 2027 | 2027 | 0 | B!I6951 |
| RCEP C | 2022 | 2022 | 0 | C!D6951 |
| RCEP C | 2023 | 2023 | 0 | C!E6951 |
| RCEP C | 2024 | 2024 | 0 | C!F6951 |
| RCEP C | 2025 | 2025 | 0 | C!G6951 |
| RCEP C | 2026 | 2026 | 0 | C!H6951 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I6951 |
| RCEP D | 2022 | 2022 | 0 | D!D6951 |
| RCEP D | 2023 | 2023 | 0 | D!E6951 |
| RCEP D | 2024 | 2024 | 0 | D!F6951 |
| RCEP D | 2025 | 2025 | 0 | D!G6951 |
| RCEP D | 2026 | 2026 | 0 | D!H6951 |
| RCEP D | 2027 | 2027 | 0 | D!I6951 |
| RCEP E | 2022 | 2022 | 0 | E!D6954 |
| RCEP E | 2023 | 2023 | 0 | E!E6954 |
| RCEP E | 2024 | 2024 | 0 | E!F6954 |
| RCEP E | 2025 | 2025 | 0 | E!G6954 |
| RCEP E | 2026 | 2026 | 0 | E!H6954 |
| RCEP E | 2027 | 2027 | 0 | E!I6954 |
| RCEP F | 2022 | 2022 | 0 | F!D6951 |
| RCEP F | 2023 | 2023 | 0 | F!E6951 |
| RCEP F | 2024 | 2024 | 0 | F!F6951 |
| RCEP F | 2025 | 2025 | 0 | F!G6951 |
| RCEP F | 2026 | 2026 | 0 | F!H6951 |
| RCEP F | 2027 | 2027 | 0 | F!I6951 |
| VIFTA | 2024 | 2024 | 22,5 | VI!F6426 |
| VIFTA | 2025 | 2025 | 20 | VI!G6426 |
| VIFTA | 2026 | 2026 | 17.5 | VI!H6426 |
| VIFTA | 2027 | 2027 | 15 | VI!I6426 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Texte cité dans la source ; validité non vérifiée |
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Texte cité dans la source ; validité non vérifiée |
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) | | 12/2022/TT-BGTVT, 62/2024/TT-BGTVT | Prepare inspection/certification filings under the cited instruments before clearance. | Texte cité dans la source ; validité non vérifiée |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) | | 42/2019/TT-BCT, 34/2025/TT-BCT | Read the referenced instruments. | Texte cité dans la source ; validité non vérifiée |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT) | | 42/2019/TT-BCT, 33/2025/TT-BCT | Read the referenced instruments. | Texte cité dans la source ; validité non vérifiée |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21) | | 01/2024/TT-BNNPTNT | Read the referenced instruments. | Texte cité dans la source ; validité non vérifiée |

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | VCFTA 2%, EVFTA 3,1%, UKVFTA 3,1%, AHKFTA 5%, VIFTA 17,5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving. | MFN 0% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 4421.99 has 11 lines; 4421.99.70 is distinguished from its siblings by: Fans and handscreens, frames and handles therefor, and parts thereof. | 4421.99.10 Spools, cops and bobbins, sewing thread reels and the like; 4421.99.20 Match splints; 4421.99.30 Wooden pegs or pins for footwear; 4421.99.40 Candy-sticks, ice-cream sticks and ice-cream spoons; 4421.99.80 Toothpicks; 4421.99.93 Prayer beads | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| OR-001 | YELLOW | Country of origin not provided | FTA eligibility cannot be assessed without the country of origin. | | | Enter the country of origin to compare preferential schedules. | Non vérifié – contrôle nécessaire |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "8/10". | | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 4421.99.70. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 4421.99.70 was checked against BT2026 (cell BT2026!N7154), basis 73/2025/NĐ-CP. | | 73/2025/NĐ-CP | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
| --- |
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |
| Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |
| DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT) |
| Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |
| Gỗ và SP chế biến từ gỗ khi XK phải có HS lâm sản hợp pháp (01/2024/TT-BNNPTNT M21) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.